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Division Committee



County of  
TRAVIS  
STATE OF TEXAS

SUSAN A. SPATARO, CPA, CMA  
COUNTY AUDITOR

TRAVIS COUNTY COURTHOUSE  
P.O. BOX 1748  
AUSTIN, TEXAS 78767  
(512) 473-9125

June 15, 1993

The Honorable Dan Morales  
Attorney General of Texas  
Price Daniel, Sr. Building  
209 W. 14th Street--8th Floor  
Austin, Texas 78701

Dear General Morales,

GOV  
FILE #

I.D.#

RQ-602

The Travis County Auditor requests your opinion on the following question:

Question: Are unclaimed overpayments on property taxes subject to escheat to the State of Texas or do they belong to Travis County?

Travis County collects property taxes for itself as well as several other taxing jurisdictions including the City of Austin and the Austin Independent School District. Over several years funds have accumulated that arose by virtue of overpayments of property taxes.

The Texas Tax Code Ann. 31.11 provides that the original owner of the property waives his right to claim the overpayments after three years. After the three year period, do the overpayments belong to Travis County and can they be legally transferred into the County's general fund?

I have attached the opinion of the Travis County Attorney's office for your information. We would appreciate your opinion at your earliest convenience in that if these funds do belong to Travis County, we would like to certify them as revenue for the FY94 County Budget.

Thank you for your consideration.

Very truly yours,

*Susan A. Spataro*

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